VIA HAND DELIVERY

January 17, 2006

Mary L. Cottrell, Secretary
Dept. of Telecommunications and Energy
1 South Station, 2nd Floor
Boston, MA 02110

RE: D.T.E. 05-86

Dear Ms. Cottrell:

Enclosed is an original and nine (9) copies of the Comments of KeySpan Energy Delivery New England.

If you have any questions, please do not hesitate to call me.

Thank you.

Very truly yours,

Thomas P. O'Neill

TPO:ca Enclosures

Cc: Elizabeth Cellucci, Senior Counsel - D.T.E.

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